

**ALBERT TOGUT**  
**Togut Segal & Segal LLP**  
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**File Dated: 11/13/02**

<b><u>I. Profession</u></b>	<b><u>Accrediting Agency or Jurisdiction</u></b>	<b><u>Date of Admission</u></b>
Attorney	State of New York	May 20, 1975

<b><u>II. Professional Organization</u></b>	<b><u>Date of Admission</u></b>	<b><u>Active/Inactive</u></b>
New York State Bar Association	May, 1975	Active
American Bar Association.	May, 1975	Active
Assoc. of Bar of City of New York	1989	Active
American College of Bankruptcy	2002	Active

**III. General professional experience:**

Since admission to the bar in 1975, I have concentrated in the practice of corporate reorganizations and bankruptcy under the Bankruptcy Code.

**IV. General pertinent experience:**

Although not formally trained, I have mediated many disputes as a trustee or attorney for a debtor or creditors committee.

**V. Mediation training:**

NASD Dispute Resolution (Abrams Mediation & Negotiations, Inc.), in conjunction with the U.S. Bankruptcy Court for the Southern District of New York, October 30, 31 and November 1, 2002, 9am to 5pm each day.

**VI. Pertinent bankruptcy training:**

I have worked on extremely high profile cases such as Enron, Rockefeller Center, Finley, Kumble, Ames Department Stores as counsel for the debtor, creditors committee or trustee. In all, I have worked on many hundreds of bankruptcy cases.

**VII. General pertinent business or legal experience :**

I am the founding partner of the firm of Togut, Segal & Segal LLP and have written and lectured on many topics under the former Bankruptcy Act and current Bankruptcy Code.